

Commonwealth of Massachusetts
Board of Public Accountancy
Public Meeting of September 17, 2020
1000 Washington Street
Boston, MA 02118

Board Members Present:

Richard H. Grueter, CPA, *Chairman*
Angela Parziale, CPA, MST, *Secretary*
Randall S. Davis, CPA, *Member*

Staff Members Present:

Brian P. Bialas, *Executive Director*
Lynn Read, *Board Counsel*

Pursuant to Governor Charles D. Baker's Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, s. 20, dated March 12, 2020, all board members and staff appeared by videoconference.

Call to Order: The meeting was called to order at 10:03 a.m. by Mr. Grueter.

Board Business

- **Public Meeting Minutes of June 25, 2020 and Executive Session Minutes of June 25, 2020:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to approve the Public Meeting Minutes of June 25, 2020 and Executive Session Minutes of June 25, 2020. The motion passed unanimously.

Discussion

- **Reciprocity Application:** Mr. Bialas proposed a revision to the new application process approved at the June meeting. Specifically, as of December 21, 2010, NASBA recognized all states as having licensing requirements that are "substantially equivalent" to those in the Uniform Accountancy Act, so applicants who were first licensed in another state on or after that date may be licensed in Massachusetts without showing proof of their education, experience, or examination scores. Mr. Davis asked whether U.S. territories such as the U.S. Virgin Islands would be included in this new process. Ms. Read will research that issue and report at the next meeting. A MOTION was made by Ms. Parziale, seconded by Mr. Davis, to approve the revised application process. The motion passed unanimously.
- **7.2.20 Email from K. Blevins of NASBA re: Acceptable Business Law Courses:** The Board considered a question from NASBA, specifically whether a Hospitality Law course counts for the Business Law course requirement under the regulations. After a

brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to ask NASBA whether the Hospitality Law course includes coverage of the Uniform Commercial Code, and to delegate review of any additional submissions and approval of the course to Mr. Grueter. The motion passed unanimously.

- **8.25.20 Email from K. Blevins of NASBA re: Introductory Level Courses:** The Board considered a question from NASBA, specifically whether introductory courses may count toward the Financial and Managerial Accounting course requirement under the regulations. After a brief discussion, a MOTION was made by Ms. Parziale, seconded by Mr. Davis, to inform NASBA that introductory courses may count toward the Financial and Managerial Accounting course requirement under the regulations. The motion passed unanimously.
- **Review of Statutory and Policy Standards for Applicant Good Moral Character:** At the Board's request, Ms. Read discussed the statutory and policy standards for determining an applicant's good moral character, and Board members asked questions about those standards.

Executive Session (Closed Session under G.L. c. 30A, s. 21(a)(1), Individual Character Rather Than Competence)

At 11:02 a.m., a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to exit open session and (1) enter into a closed executive session under G.L. c. 30A, s. 21(a)(1) to review the good moral character of an applicant, and under G.L. c. 30A, s. 21(a)(7), to comply with G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B, to review sensitive medical information; (2) after executive session, enter investigative conference, closed under G.L. c. 112, s. 65C, to review new cases; and then (3) not resume the open meeting. The motion passed unanimously by a roll call vote. See separate minutes

Investigative Conference (Closed Session under G.L. c. 112, s. 65C)

During the investigative conference, the Board took the following actions:

Settlement

2019-000289-IT-ENF (JL)

Direction given to prosecutor

AICPA

Open complaint against PW for failure to complete a corrective action from a peer review

PCAOB

Deloitte & Touche LLP
Ernst & Young LLP
KPMG LLP

No action taken
No action taken
No action taken

Grant Thornton LLP
BDO USA LLP
PricewaterhouseCoopers LLP

No action taken
No action taken
Mr. Grueter recused himself from consideration of the matter. The Board lacks a quorum to review the matter and will do so when an additional Board member is appointed.

Complaints

2020-000357-IT-ENF (DR)
2020-000358-IT-ENF (Marcum LLP)

Refer to Office of Prosecutions
Dismiss. Mr. Bialas did not participate in the discussion of this case.

2020-000356-IT-ENF (MW)

Refer to Office of Prosecutions

Adjournment

The meeting adjourned at 1:08 p.m.

The above Minutes were approved at the open meeting held on December 2, 2020.



Brian Bialas, Executive Director

List of Documents Used by the Board at the Open Meeting:

- Meeting Agenda of September 17, 2020
- Public Meeting Minutes of June 25, 2020
- Executive Session Minutes of June 25, 2020
- Notes on Reciprocity and Draft Application Checklist
- 7.2.20 Email from K. Blevins of NASBA re: Acceptable Business Law Courses
- 8.25.20 Email from K. Blevins of NASBA re: Introductory Level Courses